

REMARKS

In the mailing of 27 March 2006, a Restriction Requirement was issued for the above-referenced patent application. Specifically, a restriction of the claims was provided as follows:

*Group I Claims: Claims 1-13 drawn to a damascene method for use in forming a magnetic head; and*

*Group II Claims: Claims 14-22 drawn to a method for forming a write coil.*

In the restriction, the Examiner stated that "the combination (Group II) as claimed does not require a process of etching to remove portions of the insulating layer. The subcombination has separate utility such as etching to remove portions of the insulating layer."

In response, the Applicants respectfully disagree and traverse the Examiner's restriction. For one, independent claim 14 has been amended to include a step of etching the insulating layer as similarly recited in independent claim 1. Therefore, no separate utility exists between the two groups of claims. The Applicants now submit that the combination (Group II) as claimed does indeed require the particulars of the subcombination (Group I) as claimed. The Examiner makes no further arguments with respect to why such restriction would otherwise be proper. Thus, the Applicants respectfully request the Examiner to reconsider the position taken. In any case, the Applicants elect Group I method claims 1-13 with traverse.

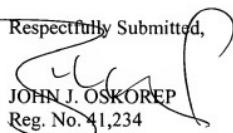
The Examiner further argued that Group I and II claims include patentably distinct species, namely Species A through F for Group I and Species A through E for Group II. In response, the Applicants elect the Species associated with both claims 10 and 19 as amended (i.e. Species C of Group I and Species B of Group II) ("drawn to etching to remove remaining portions of the hard mask layer comprises a reactive ion etch (RIE)"), under the assumption that the restriction of claims into Groups I and II is

confirmed to be improper and withdrawn by the Examiner. It is believed that claims readable upon such elected Species include claims 10, 11, and 13 in Group I and claims 19, 20, 21, and 22 in Group II.

Otherwise, the Applicants elect only the Species associated with claim 10 (i.e. Species C of Group I) ("drawn to etching to remove remaining portions of the hard mask layer comprises a reactive ion etch (RIE)"), if the restriction of claims into Groups I and II is confirmed to be proper and not withdrawn by the Examiner. It is believed that claims readable upon such elected Species include claims 10, 11, and 13 in Group I.

Thank you. The Examiner is invited to contact the undersigned by telephone if necessary to expedite this matter.

Respectfully Submitted,

  
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